

REMARKSClaim Rejections§101

Claims 1, 2 and 8-10 were rejected under 35 U.S.C. § 101. Claim 1 has been amended to call for extracting asset data from an asset management database using a processor-based system, developing information about the value and location of a plurality of assets, and applying a tax knowledge base to each of a plurality of assets based on the location of each asset.

As suggested in the Office action, claim 1 has been amended to include the use of some technology such as a computer. Thus, the rejection of claims 1, 2 and 8-10 is believed to be overcome.

Although the amendment to claim 1 is after a final rejection, entry should be permitted as the amendment is presented before appeal and presents rejected claims in better form for consideration on appeal. See 37 C.F.R. § 1.116

§103(a)

Claims 1-27 were rejected under 35 U.S.C. § 103(a) as being unpatentable over Westerlage. To establish *prima facie* obviousness of a claimed invention, all the claim limitations must be taught or suggested by the prior art. M.P.E.P. § 2143.03 *All Claim Limitations Must Be Taught or Suggested*. Further, to establish *prima facie* obviousness, there must be some suggestion, motivation, or teaching of the desirability of making the applicant's claimed invention. See, e.g. *In re Kotzab*, 217 F.3d 1365, 1370 (Fed. Cir. 2000). That is, a rejection cannot be predicated on the mere identification of individual components of claimed limitations. *Id.*, at 1371. Particular findings must be made as to the reasons the skilled artisan, with no knowledge of the claimed invention would have selected these components for combination in the matter claimed. *Id.*

Independent 1 calls for extracting asset data from an asset management database using a processor-based system, developing information about the value and location of a plurality of assets, and applying a tax knowledge base to each of a plurality of assets based on the location of each asset.

Westerlage fails to disclose developing information about the value and location of a plurality of assets. Further, there is no suggestion, motivation or teaching of the desirability to modify Westerlage to do so.

First, Westerlage fails to disclose developing information about the value of an asset. Westerlage is specifically directed toward determining the tax of a vehicle, such as a commercial vehicle, based on travel within or more tax regions. See column 2, line 65 through column 3, line 26; column 1, lines 26-43. That is, the tax discussed by Westerlage is based on the distance traveled within a taxing region irrespective of the value of the vehicle. See, e.g., Figure 6. There is no teaching or suggestion in Westerlage that the tax is based on the value of the vehicle or that the tax is different for vehicles having different values. Thus, there simply is no suggestion, teaching, or motivation to modify Westerlage to develop information about the value of a vehicle traveling in a tax region. For at least this reason, *prima facie* obviousness has not been established with respect to claim 1 or claims dependent thereon.

Second, Westerlage fails to specifically address a plurality of assets such as the assets of a company. In particular, the passage cited in the Office action refers to determining the tax for a single vehicle. Column 13, lines 53-67. Thus, Westerlage fails to discuss determining the tax of various assets of a company, which may include different types of assets not just a vehicle. Moreover, there is no suggestion to modify Westerlage to consider tax regarding anything other than a vehicle. Accordingly, for this additional reason, *prima facie* obviousness has not been established with respect to claim 1 and claims dependent thereon.

Under a similar analysis, claims 11 and 21 and respective dependent claims are also believed to patentable over Westerlage.

Westerlage fails to disclose developing information from the asset management database useful in determining property tax exemptions, as called for in dependent claim 8. Westerlage is silent with respect to property tax. As explained above, the tax in Westerlage is for distance traveled by a vehicle. Thus, it is unclear why the location data in Westerlage would be inherently useful in determining property tax exemptions especially when the value of the vehicle is not a tax consideration in Westerlage. Thus, for this additional reason, *prima facie* obviousness has not been established with respect to claim 8. Under a similar analysis, dependent claims 17 and 27 are also believed to be patentable over Westerlage.

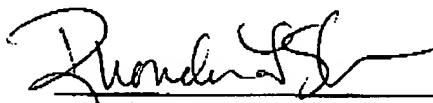
In sum, there is simply no suggestion or motivation to modify Westerlage to do what the applicant has done. Westerlage never discusses the value of a vehicle nor does the value of a vehicle play any part in determining the tax that is addressed by Westerlage. Thus, it is respectfully submitted that the only apparent motivation to modify Westerlage is inappropriate

hindsight reasoning in view of the applicant's disclosure, which is clearly prohibited. As such, *prima facie* obviousness has not been established with respect to any of claims 1-27.

In view of these remarks, the application is believed to be in condition for allowance. The Examiner's prompt action in accordance therewith is respectfully requested.

Respectfully submitted,

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